IN THE CLAIMS

Please amend the claims as follows:

1. **Cancelled**
2. **Cancelled**
3. **Cancelled**
4. **Cancelled**
5. **Cancelled**

6. **(Currently Amended)** The roller [assembly] of Claim 27, wherein the cellular structure comprises polyurethane.

7. **(Cancelled)**

8. **(Currently Amended)** The roller [assembly] of Claim 27, wherein the non-compliant layer has a durometer less than 60 Shore A.

9. **(Currently Amended)** The roller [assembly] of Claim 27, wherein the non-compliant layer has a durometer greater than 35 Shore A.

10. **(Currently Amended)** The roller [assembly] of Claim 27, wherein the non-compliant layer has a durometer greater than 35 Shore A and less than 60 Shore A.

11. **(Currently Amended)** The roller [assembly] of Claim 27, wherein the non-compliant layer includes a metal tube.

12. **(Currently Amended)** The roller [assembly] of Claim 11, comprising a layer of coefficient of friction enhancing material on the metal tube.

13. **(Currently Amended)** The roller [assembly] of Claim 27, wherein the non-compliant layer comprises a plastic tube.

14. **(Currently Amended)** The roller [assembly] of Claim 13, comprising a layer of coefficient of friction enhancing material on the plastic tube.

15. - 25. **(Cancelled)**

26 **(Cancelled)**

27 **(Currently Amended)** A roller for a roller assembly as used in transporting a sheet material, through a nip formed between the roller and an opposed surface the roller comprising:

a) a shaft;

b) a first tire mounted to the shaft, the first tire including

i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of an open cell foam and

ii) a non compliant outer layer fixed to the core for rotation with the core,

c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against an opposed surface to create the nip; and

d) the compliant core allowing radial displacement of the outer layer relative to the shaft as the outer layer rotates against an opposed surface.